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Taxes with representation is not tyranny. Not much else can be said for it, however. And, incidentally, the time of the tax form will shortly descend upon us, wrecking its customary, self-righteous havoc.



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I GLANCED at the forms. "You say that your income last year was thirty-five thousand dollars?"

Billings nodded. "A nice round sum, isn't it? No stray dollars and pennies to make computing difficult."

And then I asked the question that brought me to his apartment. "Mr. Billings, you list your occupation as 'Murderer'?"

He chuckled slowly. "That's correct. My profession is murder."

I studied him for a few moments and then shook my head. "We appreciate humor as much as anyone else, Mr. Billings, but we feel that an income tax return is hardly the place for it."

Billings was a large man. And when he laughed, it was an activity for the entire body. "You're a new man at the office, aren't you?"

"No," I said. "I've been there several years."

He was faintly surprised. "They always used to send their newest man over. A sort of office initiation, I imagine."

I put aside the forms and crossed my legs. "All right, Mr. Billings, how long have you been a murderer?"

He smiled. "The last six years."

"And you pay your income tax?"

He nodded amiably. "So many people in the unorthodox professions have made the mistake of not doing that and the government has seized the opportunity to dispose of them. Hardly fair, don't you think, but there it is."

DEATH

"Very well, Mr. Billings," I said. "You pay your taxes, but you also list your occupation as 'Murderer.' Isn't that a bit dangerous for you?"

"In what way?" he asked pleasantly. "The information I file with your office is confidential, isn't it?"

"Well . . . yes," I said. "According to law, none of the information may be used against you, except, of course, in cases of tax fraud."

The laugh was booming. "But it really isn't confidential, is it? Not in a case like mine. Somehow the information gets out to the right people. The police, for instance?"

"Perhaps," I said.

He leaned forward and tapped

me on the knee. "But what can the police do? They don't know who hires me, or whom I murder, or where, or when."

"And so they write you off as a crank?"

"As an eccentric, Mr. Taylor." He smiled. "Would you care for a drink? I know your office frowns on your drinking while on a job, but perhaps under the circumstances?"

"Yes," I said. "Under the circumstances, I'll have a drink." I watched him go to the liquor cabi-

net. "Haven't the police ever followed you?"

He selected a bottle. "Yes, Mr. Taylor. But I commit no murders in this city, my home base, so to speak. And whenever I leave here, I always take great and lengthy pains to see that I am not followed. I travel a circuitous route and when I am completely satisfied that I am

by STEVE O'CONNELL



DEATH, TAXES, AND . . .

alone, I go to my intended destination and search for my clients."

I accepted the drink. "Search for your clients?"

He put selzer into his glass. "Naturally I can't advertise. Therefore I must search. I go to the places where there is money and where people are willing to spend it. And after a week or two, I invariably find a job to do. Sometimes more than one."

He sat down. "Do you believe what I'm telling you, Mr. Taylor?"

"Possibly," I said. "Just how many murders have you committed in the last six years?"

He gave it thought. "Twenty-three."

"And your methods?"

"To fit the circumstances. A hit and run accident, for instance. A fall off a high building or cliff. Or perhaps a simple disappearance in which the body is never recovered." A wave of his hand indicated the apartment. "You see I live quite comfortably, by means of my profession. And I can't think of any other that requires fewer hours or less risk."

I sipped my drink. "I can think of one."

"Oh?" he asked pleasantly.

"What would that be?"

"Blackmail," I said.

The smile faded for a moment and then returned. "Do you intend to blackmail me, Mr. Taylor?"

I nodded. "Yes."

He laughed. "On what possible

grounds? I pay my taxes and the entire police department hasn't been able to discover anything to disconcert me."

I smiled. "You realize, of course that these returns must be made out accurately and honestly and that any errors, intentional or not, would subject you to fines or jail sentences?"

"Naturally."

"Mr. Billings," I said. "You haven't filled out your income tax form correctly."

He frowned. "Of course I have."

I shook my head. "You list yourself as self-employed."

"Well?"

"But that isn't true, is it? You are an employee. People hire you to do jobs for them. The length of your employment may vary, of course, but still you are employed. You admit that?"

After a moment of reflection, he shrugged. "All right. I'm sure that I can't be sent to jail for that. I'll correct the matter in future returns."

I indicated the forms next to me. "You have been paying social security too, haven't you?"

His smile returned. "Quite conscientiously. The only persons exempt from compulsory social security payments are doctors of medicine, certain federal employees, and persons earning less than four hundred dollars a year. I hardly fit into any of those classifications."

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in saving money, Mr. Billings?" I said. "Listed as self-employed, you paid $3\frac{3}{8}\%$ of the first \$4,200 of your income. But as employed you would be required to pay only $2\frac{1}{4}\%$. Your employers would be required to pay an additional $2\frac{1}{4}\%$."

He still smiled. "But you're not interested in saving me money, are you, Mr. Taylor?"

I sipped my drink. "Let us consider this from the point of view of the Social Security program. Classifying yourself as self-employed, you pay in only $3\frac{3}{8}\%$ of \$4,200. But since you are not self-employed, it should receive $4\frac{1}{2}\%$. Half of that from you and the other half from your employers."

Faint irritation appeared in his face. "If that worries the government, I'll be happy to make out a check for the difference."

I shook my head. "No doubt the government would appreciate the fact that you are not only contributing your share, but are even willing to do more than that. However, that isn't the point."

"And just what is the point?" he demanded.

"Your employers are getting away with not making their required social security payments,

payments that are required by law."

Billings closed his eyes. "What do I care about that?"

"But the government would care. It would like their names." I paused. "It would if I should take the trouble to call the matter to the attention of the department concerned."

He snorted. "I certainly have no intention of giving anybody their names."

I shook my head. "Then you'd be aiding and abetting their violation of the law. There are penalties for that, Mr. Billings. And I rather think you'd get the maximum sentences." I smiled. "In twenty-three separate instances. I imagine you'd spend a great deal of time in jail. Perhaps the rest of your life."

I took a pen and a piece of paper out of my pocket. "Now let me see, Mr. Billings. You earned thirty-five thousand last year. Deducting income taxes and social security, that leaves you . . ." I looked up after a moment. "I think you can afford to pay me five hundred dollars a month. That's fair, isn't it?"

But it didn't matter if he thought so or not.

That's what he paid.

